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# TRIPURA GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

**NO.F.1-11(91)-TAX/GST/2018(Part)** **Dated, Agartala, the 26th July, 2018**

**Notification No. 19/2018-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.2/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 238, dated the 29th June, 2017, namely:-

In the said notification, in the Schedule, -

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "92 A | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass"; |

(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "93 B | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks"; |

(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

| | | |
|---|---|---|
| "102A | 2306 | De-oiled rice bran<br><br>Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018"; |

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "114A | 44 or 68 | Deities made of stone, marble or wood |
| 114B | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope"; |

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

| | | |
|---|---|---|
| "117 | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India"; |

(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "132A | 53 | Coir pith compost other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"; |

(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "146A | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins: tampons"; |

(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "152 | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71)". |

2. This notification shall come into force on the 27th July, 2018.

By Order of the Governor.

24/7/18

(M. Nagaraju)
Principal Secretary
Government of Tripura
Finance Department

Note: - The principal notification No.2/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 238, dated the 29th June, 2017 and last amended by Notification No. 07/2018 - State Tax(Rate) dated 21st February, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 49, dated the, 21st February, 2018.